

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080 (916) 322-2270 • FAX (916) 324-3984 www.boe.ca.gov

> STATE BOARD OF EQUALIZATION MEETING 450 N Street, Room 121, Sacramento April 26-27, 2011

BETTY T. YEE First District, San Francisco

SEN. GEORGE RUNNER (RET.) Second District, Lancaster

MICHELLE STEEL Third District, Rolling Hills Estates

JEROME E. HORTON Fourth District, Los Angeles

JOHN CHIANG State Controller

KRISTINE CAZADD Interim Executive Director

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, April 26, 2011

The following is a preliminary record of Board actions taken at the April 26-27, 2011 Sacramento Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Joann Richmond at 916-322-1931 or email: Joann.Richmond@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meeting Please see Page 15, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

A. Homeowner and Renter Property Tax Assistance Hearings There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearing

B1. David Jones and Jamie Jones, 525089

| DECISION | MEMBER | BOARD VOTE |
|---------------------------|------------------------|------------|
| Taxpayer's appeal denied. | Mr. Horton | Yes |
| | Ms. Steel | No |
| | Mr. Runner | No |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C. Sales and Use Tax Appeals Hearings

C1. Glen Eugene Pearson III and Stephen Terrance Pearson, 406221 (KH)

| DECISION | MEMBER | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| | Ms. Steel | No |
| | Mr. Runner | No |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C2. Hall's Window Center, Inc., 486260 (KH)

| DECISION | MEMBER | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| | Ms. Steel | No |
| | Mr. Runner | No |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C3. Matthew Howard Rokes, 401819 (KH)—Waived Appearance

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|--------------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| Approved staff recommendation. | Ms. Steel | No |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C4. Juan Manuel Gallardo, 466120 (BH) - Waived Appearance

| DECISION | MEMBER | BOARD VOTE |
|--------------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| Approved staff recommendation. | Ms. Steel | No |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C5. Jarnail Singh, 469091 (KH)

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|---|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| The Board directed staff to offer | Ms. Steel | Yes |
| the taxpayer a payment plan of at | Mr. Runner | Yes |
| least 2 years and that any payment | Ms. Yee | Yes |
| plan beyond 2 years is at the discretion of the Department. | Mr. Chiang/ Ms. Mandel | Yes |

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, April 27, 2011.

F. Public Hearing

F1. Property Taxes – State Assessees Presentations on the Valuation of State-Assessed Properties

Tax Program Nonappearance Matters

The following items are scheduled for Wednesday, April 27, 2011.

- G. Tax Program Nonappearance Matters Consent
- H. Tax Program Nonappearance Matters Adjudicatory
- I. Tax Program Nonappearance Matters

Chief Counsel Matters

J. Rulemaking

J1. Petition to Amend Property Tax Rule 462.060, Change in Ownership–Life Estates and Estates for Years; Property Tax Rule 462.100, Change in Ownership–Leases; Property Tax Rule 462.160, Change in Ownership–Trusts; Property Tax Rule 462.180, Change in Ownership–Legal Entities and Property Tax Rule 462.260, Date of Change in Ownership

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------------|------------------------|------------|
| Petitioner withdrew amends with | Mr. Horton | Yes |
| the exception of Property Tax Rule | Ms. Steel | Yes |
| 462.260, Date of Change in Ownership. | Mr. Runner | Yes |
| Petition denied as recommended | Ms. Yee | Yes |
| by staff. | Mr. Chiang/ Ms. Mandel | Yes |
| by stain | | |

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

M1. Assessor for County of Santa Barbara (Appellant) v. Assessment Appeals Board No. 1 (Respondent), Santa Barbara County Superior Court Case No. 01244457, Court of Appeal (2nd District) Case No. B229656 (Real Parties in Interest/Respondents: Rancho Goleta Lakeside Mobileers, Inc., and Silver Sands Village, Inc.)

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|-------------------------------------|------------------------|------------|
| Approved staff's request to file an | Mr. Horton | Yes |
| amicus curiae brief. | Ms. Steel | No |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

M2. Outreach Partnerships

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|---|------------------------|------------|
| The Board directed staff to draft | Mr. Horton | Yes |
| proposed guidelines for | Ms. Steel | Yes |
| consideration at the July Sacramento meeting. | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

M3. Statements of Economic Interest (FPPC Form 700s) and Travel Claim Schedules

Administrative Session

The following items are scheduled for Wednesday, April 27, 2011.

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

Q. Closed Session

These items are scheduled for Wednesday, April 27, 2011.





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STATE BOARD OF EQUALIZATION MEETING 450 N Street, Room 121, Sacramento April 26-27, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, April 27, 2011

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Board Meeting

C. Sales and Use Tax Appeals Hearings

C6. Cypress Semiconductor Procurement, LLC, 445411 (GH)

| MEMBER | BOARD VOTE | |
|------------------------|--|--|
| Mr. Horton | Yes | |
| Ms. Steel | No | |
| Mr. Runner | No | |
| Ms. Yee | Yes | |
| Mr. Chiang/ Ms. Mandel | Yes | |
| | Mr. Horton Ms. Steel Mr. Runner Ms. Yee | |

C7.a Black Hawk Tobacco, Inc., 445011 (EH)

C7.b Frederick Allen McAllister, 417165, 445001, 469656 (EH)

| | <u> </u> | \ / |
|-----------------------------|------------------------|------------|
| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
| Taxpayer's petition denied. | Mr. Horton | Yes |
| | Ms. Steel | No |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |
| | | |

C8. Edmond A. Heinbockel and Lydia Rose Heinbockel, 354404 (UT)

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| | Ms. Steel | No |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C9. Media Management Service, Inc., 294859, 391611 (EA)

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| , | Ms. Steel | No |
| | Mr. Runner | No |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C10. Living Spaces Furniture, LLC, 425660 (AA)

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|--|------------------------|------------|
| Taxpayer's petition partially | Mr. Horton | Yes |
| granted and the remainder to be | Ms. Steel | Yes |
| decided no later than the July Sacramento meeting. | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

C11. Peelle Technologies, Inc., 390328, 451512 (GH)

D. Special Taxes Appeals Hearing Petition for Release of Seized Property

D1. Wahid Ahmad Taki, 547438 (ET)

G. Tax Program Nonappearance Matters – Consent

G1. Legal Appeals Matters

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------|------------------------|------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| No final determination on | Ms. Steel | Yes |
| sub-items 2 and 10. | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

- Hearing Notices Sent No Response
 - 1. Enrique Parra Pimentel, 447458, 457732 (KH)
 - 2. Thomas Eugene Brosi, 451594 (KH)
 - 3. Krishna Kumari, 472802 (CH)
- Hearing Notice Sent Appearance Waived
 - 4. Cash For Cars, Inc., 380605, 414417 (GH)
- Petitions for Release of Seized Property
 - 5. Nassir Nassr Abdallah, 557456 (ET)
 - 6. Evon Halaka, 557492 (ET)
 - 7. Ashot Oganesyan, 556257 (ET)
 - 8. Serve Well Market, Inc., 556237 (ET)
 - Wafaa Gabr Booth, 557528 (ET)
- Petitions for Rehearing
 - 10. Finbars Italian Kitchen SB, Inc., 435792, 519738 (EA)

G2. Franchise and Income Tax Matters

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------|------------------------|------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| No final determination on | Ms. Steel | Yes |
| sub-item 7. | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

- Hearing Notices Sent No Response
 - 1. Louie Elias, 534426
 - 2. Jefferson Jones, 519281
 - 3. Sharon Scott, 522446
- Hearing Notice Sent Appearance Waived
 - 4. David Grochowski, 533565
- Decisions
 - 5. Glenn T. Anderson, 510810
 - 6. Nathan Anderson, 515674
 - 7. Nathan Anderson, 533432
 - 8. Lisa A. Arnold, 505666
 - 9. Janis Durelle Bartlett and Jay Jason Bartlett, 496458
 - 10. Michael Beeman, 505719

- 11. Tammy Boule, 492973
- 12. Erich Boykins, 484701
- 13. David Brouse and Regina M. Brouse, 533306
- 14. Thomas L. Burrelsman, 496506
- 15. Obdulio V. Castaneda, 531563
- 16. Enrique Castillo and Maria C. Castillo, 507987
- 17. Robert Cramer, 482900
- 18. Steven Cranny, 464451
- 19. David N. Desisto, 492499
- 20. Cleo Dorsey, 527698
- 21. James Frankel, 525558
- 22. Deborah A. Goodrich, 468874
- 23. Lester H. Harman, Jr., 473080
- 24. Kathleen M. Holbrook and Mark V. Holbrook, 523023
- 25. Amber Robertson Irby and James Irby, 483842
- 26. Estate of Nokhey Lal (Dec'd) and Sanyukata Lal, 479640
- 27. Anthony Leonti and Marilyn Leonti, 510160
- 28. Isidro M. Leyva and Araceli M. Leyva, 535475
- 29. Ronald Machorro, 513675
- 30. Joseph F. McCullough, 521609
- 31. Jesus Padilla, 485852
- 32. Kenneth Piana, 497531
- 33. Michael Racine, 509433
- 34. Mario Rodarte, 467210
- 35. Thomas M. Santos, 531269
- 36. Hyuk Son and Hee W. Han, 534987
- 37. Kenny Terry, 493055
- 38. Arthur T. Thompson, 443770
- 39. Mario T. Valdovinos, 493311
- 40. Voyant International Corporation, 468705
- 41. Justin D. Walker, 514360
- 42. Robert R. Woolery and Joann L. Woolery, 439832
- 43. Joel Young, 486473
- Petitions for Rehearing
 - 44. Teresa Benjamin, 487973
 - 45. Donald R. Lee, 513965
 - 46. Dexter Luther, 486933
 - 47. Elizabeth Magness, 508940
 - 48. Eric Mattson, 510013
 - 49. Norman Schaffer, 497533
 - 50. Steven T. Waltner and Sarah V. Waltner, 468742
- G3. Homeowner and Renter Property Tax Assistance Matters
 There are no items for this matter.

G4. Sales and Use Taxes Matters

| <u>DECISION</u> | MEMBER | BOARD VOTE |
|---------------------------------|------------------------|------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

Redeterminations

- Metron Technology Distribution Corp., 507424 (GH)
- 2. Phillip A. Rosenband, 476900 (OH)
- 3. Parameter Generation and Control, 532770 (OH)
- 4. SEL Retail Operations, 489128 (OH)
- 5. Tech Health, Inc., 470245 (OH)
- 6. Journey Education Marketing, Inc., 534167 (OH)
- 7. Janus International Corp., 524483 (OH)
- Relief of Penalty/Interest
 - 8. Coach, Inc., 559491(OH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------|------------------------|--------------------------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes – except not participating |
| | | in sub-item 4. |

Credits and Cancellations

- Dale Allen Smith, 561451 (GH)
- 2. Cardinal Health 303, Inc., 506464 (FH)

Refunds

- 3. Final Film, 445086 (AS)
- 4. Toyota Motor Credit Corporation, 505668 (AS)
- 5. Chevron U.S.A., Inc., 557632 (BH)
- 6. Regents of the University of California, 556675 (BH)
- 7. Union Bank of California, 560087 (BH)
- 8. International Medical Systems, Inc., 470370 (EH)
- 9. Saint Jude Hospital, 547820 (EA)
- 10. SCI California Funeral Services, Inc., 549186 (OH)
- 11. Dave Dennison Co., Inc., 549182 (FH)
- 12. Safe Credit Union, 484610 (KH)
- 13. Chevrolet Motor Division, 558400 (OH)
- 14. P W Gillibrand Co., Inc., 558859 (AR)
- 15. Morgan Stanley Capital Group, Inc., 510868 (OH)

- 16. Metropolitan Finance, LLC, 549187 (AP)
- 17. Callaway Golf Sales Company, 549128 (FH)
- 18. Arcadia Financial Ltd., 546344 (OH)
- 19. Compton AG Services, LLC, 506800 (OH)
- 20. Asbury Sacramento Imports, LLC, 557824 (KH)
- 21. Tropicana Manufacturing Co., Inc., 486061 (OH)
- 22. SEM Materials LP, 522986 (OH)
- 23. Altaone Federal Credit Union, 549130 (AR)
- 24. Imagine Print Solutions, Inc., 506604 (OH)
- 25. Fastcredit Financial, Inc., 556971 (AS)

G6. Special Taxes Matters

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------|------------------------|------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

- Redeterminations
 - Equilon Enterprises, LLC, 284348 (MT)
 - 2. Equilon Enterprises, LLC, 327675 (MT)
 - 3. J.C. Newman Cigar Co., 382761 (ET)
- Relief of Penalty
 - 4. Tesoro Refining, Marketing and Supply Co., 556532 (MT)
- Denial of Claims for Refund
 - 5. Equilon Enterprises, LLC, 443025 (MT)
- G7. Special Taxes Matters Credits, Cancellations, and Refunds

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------|------------------------|-------------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| | Ms. Steel | Not Participating |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

Refund

1. Conocophillips Company, 506349 (EF)

There are no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

- H1. Legal Appeals Matters
 - Petition for Release of Seized Property
 - 1. Kashmir Singh Khinda, 549135 (ET)

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

H2. Franchise and Income Tax Matters

Decision

1. Outrigger Marina I., LLC, 472893

| <u>DECISION</u> | MEMBER | BOARD VOTE |
|---------------------------|------------------------|------------|
| Taxpayer's appeal denied. | Mr. Horton | Yes |
| | Ms. Steel | No |
| | Mr. Runner | No |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

Cases Heard Not Decided

2. Charles E. Grays II, 464314

| DECISION | MEMBER | BOARD VOTE |
|---------------------------|------------------------|------------|
| Taxpayer's appeal denied. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

3. Valerie Nelson, 489125

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's appeal partially | Mr. Horton | Yes |
| granted/denied. | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

Petition for Rehearing

4. Rheem Manufacturing Company, 485872

| <u>DECISION</u> | <u>MEMBER</u> | BOARD VOTE |
|-----------------------------|------------------------|------------|
| Taxpayer's petition denied. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

There are no items for the following matters:

- H3. Homeowner and Renter Property Tax Assistance Matters
- H4. Sales and Use Taxes Matters
- H5. Sales and Use Taxes Matters Credits, Cancellations, and Refunds
- H6. Special Taxes Matters
- H7. Special Taxes Matters Credits, Cancellations, and Refunds
- H8. Property Tax Matters
- H9. Cigarette License Fee Matters
- H10. Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters

Property Taxes Matters

| DECISION | MEMBER | BOARD VOTE |
|---------------------------------|------------------------|-------------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Not Participating |

Audits

- Cybernet Communications, Inc. (7516) 'CF'
- Advanced Tel, Inc. (7952) 'CF'
- 3. Intermetro Communications, Inc., (8044) 'CF'
- 4. Charter Fiberlink CA-CCO, LLC (8061) 'CF'
- Unitary Escaped Assessments
 - 5. Gill Ranch Storage, LLC (121) 'CF'
 - 6. IPC Network Services, Inc. (8029) 'CF'
- Unitary Land Escaped Assessments
 - 7. Pacific Bell Telephone Co. (279) 'CF'
 - 8. T-Mobile West Corporation (2748) 'CF'
- Board Roll Change
 - 9. 2010 Board Roll of State-Assessed Property 'CF'

12. Offers in Compromise Recommendations

| DECISION | MEMBER | BOARD VOTE |
|---------------------------------|------------------------|------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| No final determination on | Ms. Steel | Yes |
| sub-item 4. | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

- 1. Allstate Cellular San Diego, Inc.
- 2. California Host, Inc.
- 3. R&R Yacht Sales, Inc.
- 4. Shinma Kusala
- 5. Jamshid Malakouti
- 6. Vicki Crabtree
- I3. Local Tax Reallocation Matters
 There are no items for this matter.

Administrative Session

N. Consent Agenda

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|---------------------------------|------------------------|------------|
| Approved staff recommendations. | Mr. Horton | Yes |
| | Ms. Steel | Yes |
| | Mr. Runner | Yes |
| | Ms. Yee | Yes |
| | Mr. Chiang/ Ms. Mandel | Yes |

- N1. Retirement Resolutions
 - Bonnie L. Cannon
 - Sharon Gregory
- N2. Approval of Board Meeting Minutes
 - December 14-16, 2010
 - January 26-27, 2011
 - February 22-23, 2011
 - March 22-24, 2011
- N3. Readjustment to the Prepayment of Sales Tax on Diesel Fuel
- N4. Proposed revisions to Audit Manual Chapters 2 and 5
- N5. 2011/12 Tobacco Products Tax Rate

O. Adoption of Board Committee Report and Approval of Committee Actions

O1. Business Taxes Committee

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|----------------------------------|-----------------------|------------|
| Adopted committee report and | Mr. Horton | Yes |
| approved the actions therein. | Ms. Steel | Yes |
| For details see: | Mr. Runner | Yes |
| www.boe.ca.gov/meetings/btc2011. | Ms. Yee | Yes |
| htm. | Mr. Chiang/Ms. Mandel | Yes |

1. Proposed changes to Regulations 1807, Petitions for Reallocation of Local Tax, and 1828, Petitions for Distribution of Redistribution of Transactions and Use Tax

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|--|--|------------|
| No Final Board Determination. | Mr. Horton | |
| At the suggestion of Ms. Yee, the Committee directed staff to develop guidelines for explaining what is expected of the parties involved in this process and bring back to the Committee at the July Sacramento meeting. | Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/Ms. Mandel | |

2. Proposed Regulation 1685.5, Calculation of Estimated Use Tax – Use Tax Table

| DECISION | <u>MEMBER</u> | BOARD VOTE |
|---|-----------------------|------------|
| Approved and authorized for | Mr. Horton | Yes |
| publication the proposed regulation | Ms. Steel | No |
| and directed staff to hold interested parties meetings on a going forward | Mr. Runner | No |
| basis. | Ms. Yee | Yes |
| | Mr. Chiang/Ms. Mandel | Yes |

P. Other Administrative Matters

- P1. Executive Director's Report
 - Report on the time extensions to Butte, Orange, Trinity and Ventura counties to complete and submit 2011/12 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
 - 2. CROS Project Update and Actions

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Sales and Use Tax Deputy Director's Report
- P4. Property and Special Taxes Deputy Director's Report
- P5. Administration Deputy Director's Report
 - 1. Facilities Update
 - a. Nationwide Office Recommendations Presentation on BOE's nationwide facilities.
 - b. Headquarters Facilities Update on the Headquarters remediation project.
 - c. San Diego/San Marcos Site Search and Office of the Future Pilot – Update on the site search to relocate the San Diego and San Marcos Offices.
 - 2. 2010/11 and 2011/12 Budget Update and Union Agreements
 - Information regarding the Governor's 2010/11 and proposed 2011/12 Budgets, and pending Union Agreements.

There are no items for the following matters:

- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's Report
- Q. Closed Session